

10/507409

Rec'd PGT/PTO 13 SEP 2004

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Date: September 10, 2004 **File No.:** 015049-1002

To: Céline Faust
Firm: The International Bureau of
WIPO
City: Geneva, Switzerland
Fax No: 011 41 22 338 8995

From: Eugene Derenyi ederenyi@stikeman.com
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Please see the attached.

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BY FACSIMILE

September 10, 2004

The International Bureau of WIPO
34, chemin des Colombettes
1211 Geneva 20, Switzerland

Dear Sirs:

**Re: International Patent Application No. PCT/CA03/00352
Publication No. WO 03/077165 A2
Filed: March 14, 2003
Title: METHOD AND SYSTEM OF COST VARIANCE
ANALYSIS
Applicant: University of Ottawa
Our File: 015049-1002**

It has come to our attention today, September 10, 2004, that the publication of the above referenced PCT application does not appear to have been published with an abstract. The PCT application was filed using PCT EASY software and both a hardcopy and an electronic copy on diskette of the abstract were filed with the PCT application. The following documents are submitted to establish that the abstract was submitted with the PCT application:

1. A copy of page 4/4 of the PCT Request bearing serial number (PCT/CA 03/00352) and date (14-03-03) stamps by the Canadian Receiving Office is enclosed. Page 4/4 indicates that a one page abstract was attached to the application in both hardcopy and as electronic file EZABST00.TXT;
2. A copy of page 2/2 of the PCT (Annex - Fee Calculation Sheet) is also enclosed bearing the serial number (PCT/CA 03/00352) stamp by the Canadian Receiving Office. Page 2/2 contains a validation log and remarks generated by the PCT EASY SOFTWARE. There is no indication in the validation log that an abstract is missing from the application; and

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3. Notice of Receipt of Record Copy issued by The International Bureau of WIPO on April 11, 2003 indicating that the International Bureau received the record copy of the International application.

No deficiency notice from either the Canadian Receiving Office or the International Bureau has been received to date that the abstract was not included with the application.

A hardcopy of the abstract as originally filed with the PCT application is enclosed. In light of the above evidence establishing that an abstract was submitted with the PCT application, the International Bureau is requested to republish the application with the abstract and confirmation of such republication is requested.

Respectfully submitted,

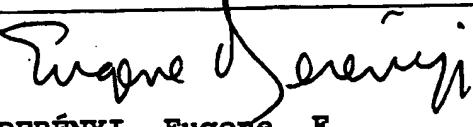
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STIKEMAN ELLIOTT LLP
Agents for the Applicant

EFD/nb

PCT REQUEST

Original (for SUBMISSION) - printed on 14.03.2003 12:13:45 PM

	Check list	number of sheets	electronic file(s) attached
IX-1	Request (including declaration sheets)	4	-
IX-2	Description	41	-
IX-3	Claims	5	-
IX-4	Abstract	1	EZABST00.TXT
IX-5	Drawings	24	-
IX-7	TOTAL	75	
	Accompanying items	paper document(s) attached	electronic file(s) attached
IX-8	Fee calculation sheet	✓	-
IX-17	PCT-EASY diskette	-	Diskette
IX-19	Figure of the drawings which should accompany the abstract	10	
IX-20	Language of filing of the international application	English	
X-1	Signature of applicant, agent or common representative		
X-1-1	Name (LAST, First)	DERÉNYI, Eugene, F.	

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10-1	Date of actual receipt of the purported International application	14 MARCH 2003 14.03.03
10-2	Drawings:	
10-2-1	Received	
10-2-2	Not received	
10-3	Corrected date of actual receipt due to later but timely received papers or drawings completing the purported International application	
10-4	Date of timely receipt of the required corrections under PCT Article 11(2)	
10-5	International Searching Authority	ISA/EP
10-6	Transmittal of search copy delayed until search fee is paid	

FOR INTERNATIONAL BUREAU USE ONLY

11-1	Date of receipt of the record copy by the International Bureau	
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PCT (ANNEX - FEE CALCULATION SHEET)

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015049-1002

12-23	Name and signature	DERÉNYI, Eugene, F. <i>Eugene Derenyi</i>
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VALIDATION LOG AND REMARKS

13-2-3	Validation messages Names	Green? Applicant 1.:Telephone No. missing
		Green? Applicant 1.:Facsimile No. missing
13-2-7	Validation messages Contents	Yellow! The power of attorney or a copy of the general power of attorney will need to be furnished unless all applicants sign the request form.
		Green? Priority 1. The priority document is not enclosed. (The applicant must furnish it within 16 months from the earliest priority date claimed)
13-2-9	Validation messages Payment	Green? Please ensure that you have a valid deposit account with the receiving Office selected.

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From the INTERNATIONAL BUREAU

PCT

**NOTIFICATION OF RECEIPT OF
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(PCT Rule 24.2(a))

To:

DERENYI, Eugene, F.
Stikeman Elliott LLP
1600-50 O'Connor Street
Ottawa, Ontario K1P 6L2
Canada

Date of mailing (day/month/year)
11 April 2003 (11.04.03)

IMPORTANT NOTIFICATION

Applicant's or agent's file reference
015049-1002

International application No.
PCT/CA03/00352

The applicant is hereby notified that the International Bureau has received the record copy of the international application as detailed below.

Name(s) of the applicant(s) and State(s) for which they are applicants:

LAY, Colin, M. et al (for US)

UNIVERSITY OF OTTAWA (for all designated States except US)

International filing date : 14 March 2003 (14.03.03)

Priority date(s) claimed : 14 March 2002 (14.03.02)

Date of receipt of the record copy by the International Bureau : 03 April 2003 (03.04.03)

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ATTENTION

The applicant should carefully check the data appearing in this Notification. In case of any discrepancy between these data and the indications in the international application, the applicant should immediately inform the International Bureau.

In addition, the applicant's attention is drawn to the information contained in the Annex, relating to:

- time limits for entry into the national phase - see updated important information (as of April 2002)
- confirmation of precautionary designations (if applicable)
- requirements regarding priority documents (if applicable)

A copy of this Notification is being sent to the receiving Office and to the International Searching Authority.

The International Bureau of WIPO
34, chemin des Colombettes
1211 Geneva 20, Switzerland

Facsimile No. (41-22) 338.89.95

Authorized officer:

Céline Faust (Fax 338-8995)

Telephone No. (41-22) 338 9729

ABSTRACT

A method for cost variance analysis for assessment of the effects of products / product groups, activities / activity-producing-departments, and resource acquisition, within an organization. The method utilizes the Broyles and Lay *p'RUM* cost variance model. By converting one or more variables of the Broyles and Lay model into a diagonal or grouped matrix, effects within departments can be apportioned, to identify problematic factors, as well as areas of opportunity. A related method of revenue and profit variance analysis. Revenues are calculated as (Selling Prices)x(Volume and mix of products). Revenue variances are the difference between actual and budgeted revenues, and can be attributed to the changes in selling prices and volume and mix of products. Profit is defined as revenue less cost. Profit variances depend on both revenue and cost variances.

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ABSTRACT

A method for cost variance analysis for assessment of the effects of products / product groups, activities / activity-producing-departments, and resource acquisition, within an organization. The method utilizes the Broyles and Lay *p'RUM* cost variance model. By converting one or more variables of the Broyles and Lay model into a diagonal or grouped matrix, effects within departments can be apportioned, to identify problematic factors, as well as areas of opportunity. A related method of revenue and profit variance analysis. Revenues are calculated as (Selling Prices)x(Volume and mix of products). Revenue variances are the difference between actual and budgeted revenues, and can be attributed to the changes in selling prices and volume and mix of products. Profit is defined as revenue less cost. Profit variances depend on both revenue and cost variances.